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## Memorial: The lost giant in Japan, Kyojiro Someya (1923-2000); Lost giant in Japan, Kyojiro Someya (1923-2000)

Hideki Murai

Susumu Saito

Yoshiro Kimizuka

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**MEMORIAL**  
**THE LOST GIANT IN JAPAN**  
**KYOJIRO SOMEYA (1923-2000)**

*The good is oft interred with their bones (Shakespeare)*

Reviewed by  
Hideki Murai (Nihon University)  
Susumu Saito (Sakushin Gakuin University)  
Yoshiro Kimizuka (Derikitsushin University, Emeritus)

Kyojiro Someya, Professor emeritus of Waseda University, died suddenly before dawn on January 3, 2000, as he neared the age of 77. He had completed the correction of proofs of his last book, *Accounting and Management of Cash Flow*, on the day before, but to our regret could not write the preface. His academic achievements were his brilliant activities at home and abroad and his publication of over 90 books, including 24 coauthored, and more than 200 papers.

It was a reflection of their remarkable



Happy Retirement Party  
(taken by Kimizuka)



Two giants: east and west, and Kimizuka  
(taken by Prof. S. Katsuyama at Tokyo)

contributions to the academic world that Professor Paul Garner and Professor Someya were awarded “Founder’s Award” at the Paris meeting of International Association of Accounting Education and Research (IAAER) held in October 1997. It was so natural that four Japanese journals of accounting admired his imperishable fruits in their condolences.

Professor Someya graduated first on the list of the College of Commerce, Waseda

University, one of the traditional institutions, in 1946, but the breakout of the Pacific War called him to the army from the campus in 1943. He was engaged in auditing of the oil costs and received his commission as a paymaster second lieutenant. After the war, he resumed his study at the university and was appointed to the position of instructor in 1949, to assistant professor two years later, and the professor at the early age of 31, an exceptional promotion in Japanese universities.

Someya passed through the literally narrow gate, the first examination for Certified Public Accountant (CPA), in 1949, when CPAs were born for the first time in Japan. He received the Japan Accounting Association (JAA) Prize for his speech at the twentieth annual meeting in 1962. After ten years he was appointed dean of the college of Commerce of Waseda University, and the JAA members elected him director of JAA after four years. The certified electors chose him to be a member of the Science Council

of Japan, which resembles the Academy of Sciences in other countries, in 1981. Four years later the members elected him JAA president.

Nearly 800 friends happily toasted Professor Someya at the congratulatory party in 1994 when the professor retired from Waseda University, and the Emperor conferred him the third Order of the Rising Sun for his academic and social merits. An example of the academic merits was his taking the whole responsibility for the Sixth International Conference on Accounting Education at Kyoto in 1987, and an example of social merits was his self-sacrifice for many years as an adviser to the Japan Red Cross Society.

It is not easy for us to trace and summarize the enormous properties, which Professor Someya left. We will try to identify his contributions to the academic world, but we are obliged only to outline his practical activities in society, such as his service as an adviser to the five Japanese ministries and to organizations related to accounting.

Someya recollected in his book, "I find that almost inevitably my research is deeply rooted in the economic development in Japan over the past half century, beginning with economic construction in the post-war period and continuing through the surge in economic internationalization in the latter half of the 1960s" (*Japanese Accounting - A Historical Approach*, Oxford University Press, 1996, p. 1)(reviewed by D. AlHashim etc.). Judging from the seven memorial tributes dedicated to him in the journals, his distinguished services to accounting development may be mainly three: historical investigations, fund theory and international activities.

First, he concentrated his attention to historical research in Japan, in view of the scarcity in this field. The first catalog was *Modern Accounting - its course and literature* - published by JAA in 1978 in celebration of the centennial of introduction of the European bookkeeping. It listed books pub-

lished for the past century. It was 1873 when Alexander Allan Shand, who was a young British banker and an adviser to the Ministry of Finance then, prepared the first book of bank bookkeeping. Professor Someya edited *Accounting Literature Lists* in 1981, which included almost all papers made public during the above period. In the same year, we welcomed *The Locus of Japanese Accounting* (5 vols.), which he devoted to accomplishment. It selected valuable papers and documents from 1868 to 1945 and put them on record for the accounting juniors.

Then he completed *The Tide of Japanese Accounting* in 1984 (3 vols.). It covered the period from the end of the Pacific War (1945) to 1955. Three years later, *Prewar Steps of Financial Statements System in Japan* was issued from JAA, and he was the influential member of the ad hoc committee of JAA for the subject. As the president of JAA he planned and finished *The Fiftieth History of JAA* in 1987.

*Waseda University from the Financial Viewpoint* was born from his passion and diligence in 1992 (reviewed by Y. Kimizuka etc.). It is one of the oldest and authoritative universities in this country. This volume was a unique and original product and offered an interesting method to analyze a university history.

The last masterpiece is the survey of past growth of Japanese accounting, which was published by Oxford University as mentioned above. It identified the trends after the war so that readers might easily know the issues. One of the author's fundamentals was his "foreign pressure" theory, namely, the influence from the advanced countries ignited the accounting innovation in this country.

His theoretical stance enabled us to grasp the drastic reforms of the previous accounting principles and methods, as we experienced: the colorful modernization after the war, such as the enactment of many accounting principles after 1949, and the

MEMORIAL....continued on page 40

MEMORIAL...continued from page 9

present radical internationalization, so-called "Accounting Big Bang". We can remark that the old-fashioned accounting thought and practice existed in those days on the reverse of the medal, which is his creative theory. In addition, we wish to remark that the breakthrough from the conventions could be realized on the basis of the positive attitude from our own motive, in order to catch up the world standards, which has driven the Japanese society to the development until now.

We must, however, point out that the Japanese merchants in seventeenth century, independently of the European style, accordingly, without any "foreign pressure", invented the peculiar double-entry book-keeping method.

One of Someya's immortal achievements was the manufacture of historical information for the sake of accounting education and research in this country.

Second, no Japanese accountant will deny that Professor Someya is the pioneer of fund accounting. He emphasized the vital importance of business fund and the need of fund statements in his paper as early as in 1950. Then passed 49 years, and the listed Japanese companies now must publish Cash Flow Statements after April 1, 1999, when they close accounts.

The process of Someya's fund theory is noteworthy. He clarified the classification of fund: cash, working capital and business capital in 1950 when the concept of fund was not always defined even in U.S.A. His fund statements implied the summarized statements of financial conditions and were drawn up from the two balance sheets of an enterprise.

His idea arose from the vicious inflation at that time as taxes and dividends absorbed money from the business based on paper or nominal profits. In the following year, he suggested the fund statement be added to the financial statements at the Kanto Regional Meeting of JAA. He pursued this

topic throughout his life. Professor Someya was really the prophet of fund accounting.

Third, the international activities of Professor Someya were extensive. He was the first author of the item, *International Accounting*, in the Accounting Dictionary in Japan in 1968. Two years after, he edited and wrote the book, *Economic Internationalization and Modern Accounting - the path of international accounting* -, which was the initial literature on the topic in this country.

Overseas operations of Japanese concerns were active from the 1960s, and the International Accounting Standards Committee was formed in 1973. His *International Accounting - the new province of business accounting* - was published in 1978. It was revised in 1984, when he led the establishment of the Japanese Association for International Accounting Studies and became its president.

Someya's other international activities were versatile. They included his toil to hold the Sixth International Conference on Accounting Education successfully at Kyoto in 1992, which was the first academic meeting of accounting in Japan. His endeavor to develop friendly relations with Chinese academics and the translation of his book into the Korean language in 1980 are noted achievements.

Professor Someya was the leading pilot who played an indispensable theoretical and practical role in the spheres of international accounting, fund accounting, and international activities. He had been our trustworthy star in his pilgrimage, in the turns of the tide of the accounting evolution.

Someya's unprecedented works would probably suggest that he was blessed with a sound body. But, the fact was just the opposite. As beauty and honesty seldom agree, so brain and health are rarely compatible. He was obliged to tread a thorny path. He was hospitalized eleven times and underwent six operations!

The monumental and abundant harvests of his research were not a miracle but might

be cultivated on the following grounds. First was his ruling passion for constant study. His asceticism almost kept him from having a chat or joining the drinking party even with his colleagues. His word for life was "time never returns". Second, he could rely on the golden supporter, namely, he had a valuable helper in his wife. Mrs. Chieko assisted him to fight with their two enemies of mind and body: both the hardship to solve the issues and the incessant attack by diseases.

In his youth, his rational character and wonderful genius impressed on people a forbidding dignity. However, the years wore away his angularity like a rolling stone in a rapid stream. He was a gentleman full of sincerity and frankness with a tender heart and enchanted the many people he met. In fact

his mottoes, carved on the silver Chinese lion on his desk, were "Being indebted to others, aid them and not expect reward". The result was his education of disciples in universities amounting to over 50 and many graduates from his seminar working as CPAs or the like.

Of particular note, he donated his land, adjoining to Waseda University, to the university in 1988, which was estimated at about 900 million yen at that time. The "Someya International House" for foreign visitors to the university was established on the basis of the noblest spirit of his family who donated to his Alma Mater heartily.

"When comes such another!" (Shakespeare) Otani, Osaka.



## THE ACADEMY OF ACCOUNTING HISTORIANS 2001 VANGERMEERSCH MANUSCRIPT AWARD

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage young academic scholars to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

**Eligibility:** Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award.

**Guidelines:** Coauthored manuscripts will be considered (if at least one coauthor received his/her masters/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. Six copies of each manuscript should be submitted by **June 15, 2001**, to the chair of the Manuscript Award Committee: Professor Richard K. Fleischman, Department of Accountancy, John Carroll University, University Heights, OH 44118, USA.

**Award:** The author will receive a \$1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, the junior faculty member(s) will receive (share) the cash award, and all authors will receive a plaque. The winning manuscript will be published in the *Accounting Historians Journal*. The award will be presented at the Academy's 2001 annual business meeting.